IN THE COURT OF HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 87 of 2003

Rajesh Kumar
M/s Naveen Emporium,
Gurudwara Road,
Haridwar ….…… Appellant

Versus

Income Tax Appellate Tribunal,
And others. …….. Respondents

Mr. V.K.Bist, Advocate for the Appellant
Mr. S.K. Posti, Advocate for the respondents.

Coram: Hon. S.H.Kapadia, C.J.
Hon. Irshad Hussain, J.

Date: 30.08.2003:

PC:

On 17.12.1992 the appellant – assessee filed his return of income for the assessment year 1992-93, showing income of Rs. 2940/-. The Assessment Officer added back Rs. 4,45,000/- to the income of the assessee as the assessee failed to prove that it was received as advance for sale of property. In appeal, the Commissioner of Income Tax (Appeal) reduced the addition. Being aggrieved, both the parties went in appeal to Income Tax Appellate Tribunal, which dismissed the appeals.

Since no substantial question of law arises in this matter, this appeal under Section 2602-A is dismissed.

(Irshad Hussain, J.) **(S.H. Kapadia, C.J.)**

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